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J. J. JARVES, EDITOR.]

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POETRY.

For the Polynesian.

Of all the pangs that here unite,
To chase dear dreams of fancy's flight,
And only wake us but to show,
That bliss resides not here below,
There's one reserved in constant store,
To make the cup of grief run o'er.
It is the sad, o'erwhelming power,
Of the cheerless parting hour;
It is what rends the feeling heart,
When bosom friends are doomed to part;
'Tis what is felt which none can tell,
Save they who once have said—farewell.

Oh! why was mixed this dread alloy,
In the o'erflowing cup of joy?
Oh! why when swells the heart with gladness,
Feels it this more prevailing sadness?

I've witnessed oft the last adieu,
Of a faithful loving few,
Who part to share no more again,
Each other's joy, each other's pain.
High mountains rise—deep oceans flow
Between them, if they dwell below—
Or, if by "touch ethereal slain,"
They part to meet no more again;
Oh then, I've seen the mournful tear,
Of parting, shed around the bier;
Sad tears that oft are seen to break,
Down virtue's cheek for friendship's sake.
These, these the drops of generous pain,
That oft have flowed—must flow again.

Say who e'er saw so much of sorrow,
And sighed not at the coming morrow?
For who on earth can e'er foretell,
Who next is doomed to say—farewell?
Honolulu, Aug. 11, 1844.

Z.

COMMUNICATED.

MEXICO.

Report on its Finances under the Spanish Government, since its independence, and prospects of their improvement under the Presidency of His Excellency Don Antonio Lopez de Santa Anna; with calculations of the Public Debt—Foreign and Domestic—Average of Estimates, Revenue and Expenditure; to which are added Tables illustrative of its Commercial, Manufacturing, and prohibitive policy, and Remarks on Colonization;—the whole intended for the information of Merchants, Emigrants, and the holders of Mexican Bonds.

By ROBERT CRICHTON WYLLIE.

(Continued.)

If the system is ever to be tried, a better time than the present could not be chosen, for the Departmental returns, by an overwhelming majority, secure the Presidency, for the next Constitutional period, to General Santa-Anna, and the duration of his rule will suffice, if not for its domestication, at least to make the experiment. And, that the present administration entertain some such view, may be inferred from their recent policy, which admits of no other reasonable solution. For, in the new Tariff decreed by Santa-Anna, published on the 12th last month, to take effect in four months from that date, on all goods arriving from Europe, the list of prohibitions was enormously extended. Besides Cotton thread of every class, colour and number, and coarse Cotton cloth, with less than thirty thread of warp and 1 weft, in one quarter of a square inch—before prohibited;—all Woollen cloth, not of the first quality; common Earthenware; Ladies' saddles; Pianofortes; and a vast many articles of Iron, Brass and Copper manufacture, are placed under the ban.

Now I cannot suppose that the government, in thus dealing with its revenue, so far as the duties that would accrue on prohibited goods are concerned, and to that extent weakening the hypothecation, of the portion of the whole duties made over to its creditors, has done so without the foregone determination of making up the amount in some other way. To suppose any thing else would be to impugn not alone the wisdom, but the integrity of government, and this I am far from presuming to do. I always remember, gratefully, that as stated in my letter to you of the 11th of March last, it was Santa-Anna who abrogated that unjust law, passed

during his absence from power, granting to the port of Acapulco such superior immunities and privileges, as would have reduced the goods imported by Vera Cruz and Tampico to one third of their usual amount, and so, virtually infringing the equitable calculation of the 5th part of duties, by those Custom houses mortgaged to the foreign Bondholders. Both from that wise and just act, and from the circumstance that His Excellency is the only President of this country, who has never encroached upon the assignment made to its foreign creditors, I am disposed to think that he will not permit their interests to be injured by any diminution in the entries by the two Custom houses aforesaid, in consequence of a policy not contemplated when the Bondholders, in lieu of very great sacrifices, consented to accept the proportions of duties awarded by the decree of "conversion" of 1837, and the last agreement of 11th February 1842.

While the new Tariff has been framed so as greatly to curtail the number of goods imported, the rates on those of illicit introduction are still objectionably high, being with little difference the same as those of the Tariff of 1837. In what relates to the Export duty on Gold and Silver, its stipulations are more unfavourable to foreign Commerce than those of any former Tariff, as will appear by the following statement, viz.,—

Duties as per	Tariff of	Tariff of	Tariff of	Tariff of
on	Nov. 16	Nov. 29	Apr. 30,	Aug. 12,
	1827.	1837.	1842.	1843.
Gold Coin,	2 per ct.	2 per ct.	2 per ct.	6 per ct.
do. Plate,	2 per ct.	2 1/2 "	2 1/2 "	6 1/2 "
Silver Coin,	3 1/2 "	3 1/2 "	3 1/2 "	6 per ct.
" Plate,	3 1/2 "	4 1/2 "	4 1/2 "	7 per ct.
Gold & Silver in bars &c	prohibited.	prohibited.	prohibited.	prohibited.

except by the ports of Mazatlan and Guaymas, where their export is still permitted in terms of the Decrees of 10th November, 1841 and 16th February, 1842, but only on payment of 11 per cent, on the value of the gold, and 9 1/2 on that of the silver, and to both rates of duty 1 per cent is added, by a decree dated 10th March, 1843, where the bullion, in either species is not sent to be coined. These increased duties were to have taken effect immediately, which was a very great hardship to the merchants who had the proceeds of cargoes sold in faith of the pre-existing laws, but I hear, an extension of three months time has been granted in what relates to the shipment of bars and ingots by the two Pacific ports before named. I feel confident, that as was the case with the 15 per cent consumption duty, these increased duties will only prove that 3 times 2 does not make six, when their product is ascertained at the end of the year. I ventured to express a strong opinion against the policy of high duties on the exportation of the precious metals, being products of this country, and always easily smuggled, to General Santa-Anna, himself and Colonel Junco, a very gentlemanly aide-camp, at his own table at Mungo de Claro, in February last. His Excellency and Colonel Junco did not agree with me in opinion. Time will tell who was right.

The ports on the Atlantic open to Foreign commerce, by the new Tariff, are the following, viz:—Vera Cruz, Tampico, Matamoros, Tabasco, Sisal, and Campeche, belonging to Yucatan; and Matagorda, Velasco, and Galveston, belonging to Texas. The ports open to ditto—on the Pacific—are Acapulco, San Blas, Mazatlan, Guaymas, and Monterey, Upper California.†

I send herewith a table of all the seaports showing the net sums proper to each year, received by each port, not including the sums due each year, but not paid till the year following. That table is marked D in the Appendix. For the reasons above stated, its total results differ widely from those of Table C, which are the right ones as regards the total yearly amounts accruing from the maritime custom-houses. Table D exhibits also the net amounts received from the custom-houses of what under the confederation were called Territories—the frontier custom-houses and the internal.

I entreat attention to the 15 notes appended to that Table, showing the relative importance of the custom-houses, and explaining

*The above are merely the Export duties, but from the mine to the port of Export, there are other inland duties, of different denominations, amounting to about 20 per cent on the value. These duties greatly injure the mining interests.

†It is obvious, from the mention made of the ports of Texas and Yucatan, as Mexican ports, that the Mexican government has no idea of acknowledging the independence of these Departments.

what matters struck me as requiring explanation.

The system of internal custom-houses ought to be entirely abolished, both for the sake of the revenue and the merchant.—Their establishment is a peculiar feature of Spanish finance, to which the Mexicans have adhered most obstinately, under all changes, though their Ministers of Finance have denounced it, from the days of Don Francisco Arillaga downwards to those of Lombardo and Echeverria. The former characterizes the duties levied under that system as worthy only of their barbarous origin, burdensome and prejudicial to the agriculture, industry and consumption of the country. The other ministers explain themselves still more strongly, yet no legislation appears to have ever taken place on the subject.

In reading over the "memorias" from 1822, downwards, I find much to admire in the talent, enlightened financial views, and sound recommendations, of most of the Ministers; but my respect for Congress is by no means increased, by finding that what ought to be the collective wisdom of the nation,—what ought to uproot abuses and not perpetuate them,—never attempted to carry these recommendations into effect.

Of the Congress about to assemble, I have better hopes,—for the framers of the organic bases of the new constitution have taken care to remedy what was a great defect in all former ones,—and that was, the want of a proper property qualification for Electors, members to Congress, and Senators.—The consequence was, the return of many to the Legislature who had no stake in the country, knew nothing about its interests, and cared only how to cut out places and salaries for their needy selves and destitute friends. To all such—and there are many—Internal custom-houses, a multiplicity of employments, and the complicated office-creating machinery of the old federal constitution, will ever be dear. I know not of a better school for universal suffrage-men, at home, than to attend the elections as they used to be here, or as they still are in the United States. The new constitution has guarded effectually against such abuses; and as the choice of all the departments, excepting one or two, has fallen on Santa Anna, as President, I think we may look forward to an efficient, active and enlightened legislation, in the new Congress.

It will be remarked that the ports both of Yucatan and Texas are amongst the list of what the Government considers Mexican ports. The negotiations with the first were broken off some time ago, and a fresh appeal will be made to arms. With the second, only an armistice, with a view to negotiation, has as yet taken place; but from that I look for no pacific result, as the Texans expect this Government to grant their independence, and this Government expect the Texans to return repentantly and quietly, under their sovereign rule, the same as any other Department. Consequently, the objects for which each party contends, are too opposite for any accommodation to be possible.

These wars at the extreme Southern and the extreme North-Eastern parts of the Republic, are much to be regretted, because they oblige the Government to keep up a large standing army, and postpone the period of the reform and retrenchment so urgently required. In both cases, the terms offered by Santa-Anna have been fair and liberal, as coming from the Executive of the Sovereign to rebellious provinces; but the latter insist upon conditions which once admitted, might be claimed by other Departments, and thus this Republic, which united, ought to be strong and powerful, crumbling down into pieces, would become weak and powerless, against armed bands from the United States, who, under the name of Texans, would overrun the country. Santa-Anna, therefore, is quite right in resisting any thing so directly tending to a dismemberment of the beautiful and extensive country whose destinies are committed to his care.

Before I dismiss this part of my subject, I must say a word or two about the direct taxes already decreed. By a decree issued by Santa-Anna, on the 5th of April, 1842, certain monthly contributions were to be paid upon their offices or houses, by all shop and store keepers, horse-stablers, cow-feeders, donkey-drivers, coach hirers, owners

of baths, hackney-coaches and cars, leather manufacturers and tanners, piggeries and cattle-stalls, jewellers, barbers, dyers, stainers and painters, cotton and woollen manufacturers, printers and gardeners, distillers, candle-makers and bakers, beer, starch, rope, pianos, earthen-ware, playing-cards, paper, hats, musical instruments, taverns, mills, all mines profitably worked, gambling rooms, pits for cock-fighting, mules for hire, ice shops, money lenders, carpenters, embroiders, upholsterers, engravers, carvers, blacksmiths, milliners, tin-smiths, silversmiths, plumbers, comb-makers, watch-makers, pastry-cooks, shoe-makers, coopers, tailors, auctions, sale and other agencies, and all workshops. It would be tedious to enumerate all the rates paid, but the following are a few of them. Thus \$2 to 12, per month, on drug-shops; 1 to 10, on pawn-brokers; 4 to 10 on jewellers; 1 to 4 on barbers; 2 to 10 on distillers; 2 reals to \$6 on biscuit makers; \$15 on paper makers; 4 reals to \$8 on hatters; \$1 to 10 on tanners; \$10 on smelting offices or those of amalgamation; 50 on profitable mines; 40 on bull-rings in Mexico; 30 on money lenders; 10 on silver-smiths; 12 on Upholsterers; from 2 to 10 on agencies of sale and others; 1/2 of a real on every milch cow; 1/2 of a real on every ass for hire; 1/2 of a real on every mule, ditto; 3/4 of a real on every spindle in cotton manufactories; 2 reals to \$10 on manufactories of woollen thread, cloth, &c. &c.

By a Decree of 7th April, 1842, a tax of 4 rials, or half per cent yearly, was imposed upon all salaries, pensions, &c., whether of individuals or societies and corporations, amounting to \$300, augmenting the same 1/2 a rial, for every \$100 above that amount. This contribution was not to exceed 8 per cent, on any salary or income however great.

By a decree of the same date, he imposed a tax of \$2 monthly, on every coach or carriage of 4 or more seats; \$2 for every one of 2 seats; \$1 and 6 rials for every coach-horse; 4 rials in every town with more than 6,000 souls, and 2 rials in every town with 6,000, on every family servant, beyond 4 and the nurses, 2 rials; 5 per cent on the value of the prices of boxes in the Theatres, &c.

By a decree of the same date, a monthly contribution was imposed upon professions, and lucrative occupations. For instance, from \$1 to \$16 on Attorneys; 4 rials to \$3 on Land Surveyors; from \$1 to \$16 on Architects; 1 rial to \$2 on Accoucheurs and Midwives; \$1 to \$16 on Brokers; 2 rials to \$12 on Curates; \$1 to \$4 on Dentists; 4 rials to \$5 on clerks employed in the Courts of Justice and other tribunals; 2 rials to \$6 on Notaries Public; 4 rials to \$12 on Surgeons and Physicians, &c. &c.

By another decree of the same date, he imposed a monthly tax of one rial on every male, in sound health, from the age of 16 to 60, excepting the military of the class of sergeants and under, and those "religieuses" who by their institute cannot acquire property. This capitation tax was to be paid by all military officers of the rank of sub-lieutenant and upwards, by having the amount discounted from their pay.

By an earlier decree of 11th March, 1841, a yearly contribution of 3 per thousand, was imposed upon all rural and city property, called fixed, such as lands and houses, with the view of defraying the expenses of the campaign to Texas, then intended. This tax has subsequently been declared permanent, and the proceeds applicable to the general expenses of the army. The proprietor who had money borrowed on his property, was to deduct from the interest of his creditor, the three per thousand on the amount so borrowed. This tax was to be paid on the value, as per title-deeds, unless where they were more than 25 years old, or where late improvements had been made, and then the value was to be appraised by Commissioners. By other decrees of 13th and 21st January, 1842, Santa Anna explained the provisions and solved the doubts of the prior decree; excepted from the tax all proprietors whose properties were under the value of \$100, the public lands and the *comunales*, and made other important regulations.

By a decree dated 30th April, 1842, he fixed the value of the Stamps, and their application.

Thus we find that General Santa Anna, within twelve months has done more to estab-